

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

In the Matter of)	
)	
2000 Biennial Regulatory Review --)	CC Docket No. 00-199
Comprehensive Review of the)	
Accounting Requirements and)	
ARMIS Reporting Requirements for)	
Incumbent Local Exchange Carriers:)	
Phase 2 and 3)	
)	
Local Competition and Broadband)	CC Docket No. 99-301
Reporting)	

REPLY COMMENTS OF SBC COMMUNICATIONS INC.

SBC Communications Inc., for itself and its wholly owned affiliates¹ (“SBC”), submits the following reply comments in response to the Further Notice of Proposed Rulemaking (FNPRM) released in Phase 3 of the above-captioned proceedings.² In the initial comments filed in response to the Phase 3 FNPRM, SBC filed joint comments with a number of other incumbent local exchange carriers (“ILECs”).³ In its reply comments, SBC specifically addresses the Commission's Part 32 accounting rules and Part 43 reporting requirements.

Introduction and Summary

SBC is pleased that the Commission acknowledges that the original justification for its accounting and reporting requirements “may no longer be valid.”⁴ This is especially true for the Part 32 Accounting rules and Part 43 reporting requirements. As illustrated below and in the Joint Comments, the detailed procedures

¹ SBC Communications Inc. (“SBC”) files these Reply Comments on behalf of its subsidiaries, Southwestern Bell Telephone Company (“SWBT”), Pacific Bell, Nevada Bell, Ameritech, and the Southern New England Telephone Company.

² *2000 Biennial Regulatory Review – Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers, Further Notice of Proposed Rulemaking in CC Docket Nos. 00-199, 99-301 and 80-286 (“Notice”)*, 16 FCC Rcd 19911 (2001).

³ Joint Comments of BellSouth, SBC, Verizon, Qwest, Frontier, and CBT in CC Docket No. 00-199 filed April 8, 2002 (“Joint Comments”).

⁴ Notice 16 FCC Rcd 19985 at ¶ 206.

required by the Part 32 accounting rules and Part 43 reporting requirements have been rendered obsolete and unnecessary by both technological and regulatory changes. These requirements not only create unnecessary regulatory burdens – in direct contravention of section 11(a) of the Act – they represent a drag on deployment of new infrastructure by imposing rigid accounting, reporting and notification processes that are ill-suited to rapid deployment of technology. While SBC thus urges the Commission to eliminate the Part 32 procedural rules, it would not object to an interim continuation of the current listing of accounts (minus procedural instructions) provided by the Part 32 Uniform System of Accounts ("USOA") if those rules are not eliminated altogether at this time.

I. Elimination of Part 32 Accounting Rules Will Not Adversely Impact the State Regulators' Ability to Obtain Information.

Some commenters expressed concern about the elimination of the USOA. In particular, some of the state commenters declared that elimination of the USOA would require state regulators to create their own system of accounts in order to ensure access to the accounting information needed for state regulation.⁵ They argue that state-specific accounts would preclude states from comparing investment activity from state to state.

These arguments are specious. First, these commenters ignore the fact that many states *already* have established state-specific accounts and rules that deviate from the Commission's Part 32.⁶ Second, even under existing rules, it is difficult for states to compare investment activity from state to state in a meaningful way. That is so, not only because the costs of any particular investment can vary significantly from state to state due to differences in labor costs, vendor costs, taxes, topography, etc., but also because of variations in state accounting and costing requirements. For example, there is significant variation among state regulations for

⁵ See Comments filed by Illinois Commerce Commission in CC Docket No. 00-199 on April 23, 2002 ("ICC Comments") at 1: "Such action, if adopted, would force states to develop and maintain a state USOA in order to ensure access to necessary accounting information required for state regulation. This would create a proliferation of different systems of accounts throughout the nation. Data would not be comparable between jurisdictions." See also Comments filed by NARUC in CC Docket No. 00-199 on April 8, 2002 ("NARUC Comments") at 10: "[I]mmediate deregulation of accounting and reporting requirements could cause severe problems for State regulators."

⁶ Prior to the Commission's adoption of changes to the Part 32 USOA in Phase 2 of this proceeding, Oregon had already made changes to its state system of accounts by combining many accounts. Additionally, the Oregon PSC has proposed rules that will continue to collect account details required by the earlier version of the USOA. See Comments filed by Oregon PSC in Docket CC No. 00-199 dated March 1, 2002 at pp. 4-5 ("Oregon Comments").

depreciation, imputations, procedures, financial reports and audits.⁷ Thus, contrary to the arguments of some states, the Commission's Part 32 rules do not permit the comparability of investment among states. Thus the elimination of those rules will not impede the ability of states to make such comparisons.

The best way for states to compare investment activity on a state-by-state basis is to rely on a modified Form 477. Specifically, the Commission should modify Form 477 to include additional plant statistics and infrastructure data. As modified, Form 477, would be a much better indicator of investment activity than the dollar amounts reflected in Part 32 accounts.

II. The Commission Should Withdraw from the Regulation of Accounting Practices and Allow All ILECs To Utilize GAAP.

State commenters that claim they need Part 32 to ensure uniformity fail to acknowledge the significant difference between the USOA prescribed *account listing* and the Part 32 prescribed *procedural rules*.⁸ The USOA listing of accounts in its present state⁹, in and of itself, does not impose a major burden on SBC's ILECs. If the Commission desires to continue to have a role in ensuring uniformity in the system of accounts between the various ILECs, SBC does not object to an interim continuation of the current USOA listing of accounts (without the procedural instructions).¹⁰ In fact, SBC would prefer that the Commission not make any more

⁷ The Oregon PSC has proposed rules that will require carriers to continue collecting and reporting levels of account details that the Commission's USOA procedural rules no longer require. See Comments filed by Oregon PSC in Docket CC No. 00-199 dated March 1, 2002 at pp. 4-5 ("Oregon Comments").

⁸ For example the rules found in section 32.16, Changes in accounting standards; section 32.22 Comprehensive interperiod tax allocation; section 32.24 Compensated absence, section 32.25 Unusual items and contingent liabilities, and section 32.26 Materiality.

⁹ SBC objects to the inclusion of a few new items which SBC, along with other ILECs, have petitioned the Commission to reconsider in the context of its recent Phase 2 Order (also in CC 00-199). As stated in our Joint Comments, SBC believes that the jurisdictional differences accounts, which are complicated to maintain and serve no specific regulatory function should be eliminated immediately. While a few states expressed a desire to continue the jurisdictional differences accounts, those states may be accommodated by a supplemental report without burdening all fifty states.

¹⁰ Even if the Commission were to eliminate all of Part 32 immediately including the USOA account listing, SBC is unlikely to immediately make many modifications the existing listing of accounts. It is costly and complicated to change such an immense system given its complex and lengthy evolution. Rather, the system would continue to evolve over time. The impact of the USOA is not merely limited to the electronic financial records that SBC maintains and reports. Rather, the Part 32 rules are interwoven into nearly all of the SBC ILECs' financial records, systems, processes and methods for general ledgers, property and cost, depreciation, affiliate transactions, cost allocations, Separations and ARMIS, as well as purchasing, billing and budgeting.

changes to the listing of accounts (except as SBC has indicated), unless the Commission can release SBC from Part 32 entirely.¹¹ However, the inflexibility underlying Part 32 procedural rules, including procedures implanted in some account definitions,¹² hamper SBC's ability to adapt to changes in technology and the industry. These rules were created to fill the detailed demands of rate of return regulation. At that time, it was appropriate for the Commission to impose its own specific set of accounting regulations, beyond those required by the SEC and other GAAP authorities, because accounting was the Commission's primary proactive way to regulate carriers. With the advent of price caps, the detailed accounting rules that supported price regulation in the past no longer are needed. Yet they linger, despite the fact that generally accepted accounting principals ("GAAP") would provide ample assurances that financial information will be reported accurately, reliably and consistently from period to period and from carrier to carrier.

GAAP is sufficient for all accounting and reporting purposes, including cost studies as well as Universal Service Fund ("USF") contributions based on revenues. While the Part 32 rules attempt to make certain recording practices and procedures uniform, the prescribed procedures are often either duplicative of GAAP, at odds with GAAP,¹³ or they are more restrictive and static. ILECs should be permitted to develop and utilize practices and procedures that will enhance their ability to capture, record, and maintain data that will result in consistent reliable reporting, without detailed oversight by the Commission. This type of consistency and reliability - without specific procedural rules - is precisely what the Commission requires of all telecommunications carriers¹⁴ in preparing and filing the FCC Form 499,¹⁵ which is the basis for the collection

¹¹ A change in the current list of accounts for Class A companies to Class B level of detail, would not be required if the Part 32 rules can be eliminated completely in the foreseeable future. Changes, even reductions, to the structure of the accounts have a cost to implement. SBC would prefer the freedom to choose what and when to make such changes. In the short term, it would prefer not to have to plan and implement more detailed change requirements than were prescribed in Phase 2. (With the exception of items discussed herein.)

¹² Many of the account definitions provide detailed procedural instructions beyond merely describing what items should be included in the account. For example, the instructions for balance sheet Inventories account - 32.1220 includes detailed instructions on *how to value* materials. In addition, all of the sections of Part 32 from 32.1 through 32.101 are procedural, as is 32.2000 (the most ponderous section), much of the "definitions" in the 3000 series of accounts and several other non-account-number sections.

¹³ § 32.26 "Materiality. Companies shall follow this system of accounts in recording all financial and statistical data irrespective of an individual items materiality under GAAP..."

¹⁴ The participants in the USF contribution process include Interexchange Carriers ("IXCs"), Competitive Local Exchange Carriers ("CLECs"), Wireless Carriers and others, not just ILECs.

of contributions to the USF. The non-ILECs that are required to file the Form 499 are not required to follow the Part 32 USOA rules to insure reliability of the information provided.¹⁶ The absence of such a requirement implies an acknowledgement that other acceptable methods exist to assure reliability, namely GAAP. If GAAP results provide sufficiently reliable information for the critical USF process, GAAP results should also be sufficiently reliable for all other ILEC accounting and reporting.

The Commission should allow the ILECs to move to GAAP with respect to procedural requirements, especially those for property and cost, capitalization thresholds, depreciation, and materiality. The more restrictive Part 32 rules intended for regulation in a prior era are, not only unnecessary, but also impediments to the rapid deployment of infrastructure. A prime example is the Part 32 Retirement Accounting rules for the Continuing Property Records ("CPR"), which are discussed in detail below.

A. Retirement Accounting: CPR

There were many comments filed in reaction to the Commission's tentative conclusion that its CPR rules¹⁷ should sunset. As evinced from some of the comments filed, there is a misconception that elimination of the Commission's CPR rules will result in the elimination of asset records themselves.¹⁸ This is clearly not the case because of the inherent business need for maintaining accurate property records. Indeed, SBC has benchmarked the CPR designs of other large telecommunications carriers that are not regulated as ILECs in order to evaluate best practices that might be adopted if the Commission eliminates its current restrictions on CPRs for ILECs.

¹⁵ Telecommunications Reporting Worksheet, FCC Form 499-A or 499-Q.

¹⁶ Even for such a specifically financial need, as with the calculation of USF contributions, it is not necessary for the Commission to dictate a specific account numbering scheme.

¹⁷ 32.11 (b) & (c); 32.2000 (d), (e) & (f).

¹⁸ "Continuing Property Records ("CPRs") should continue to be required." NARUC Comments, at p. 20.

NASUCA raises alarm at the elimination of the CPR rules on the premise that "following the tragic events of September 11, CPR data should now be valued as a practical and strategic tool in addressing homeland security." Comments filed by NACUCA in CC Docket No. 00-199 on April 8, 2002 ("NASUCA Comments") at p. 2. NASUCA's premise incorrectly assumes that without the Commission's rules, no asset data would exist. NACUCA also incorrectly assumes that the CPR is critical to damage assessment and timely location of replacement parts for equipment and facilities. Like other communications companies, SBC has engineering record systems for design and maintenance that are separate from the CPR.

NARUC acknowledges that IXC's, such as MCI/WorldCom who are not bound by the Commission's Part 32 rules, continue nevertheless to maintain CPRs. It further argues that "CPRs are also used in valuations of property for sales and mergers as well as for property tax assessments."¹⁹ NARUC asks the Commission to conclude that CPR rules therefore should be retained.

NARUC is correct in its assertion that there are inherent business needs for CPRs. SBC and other ILECs will always have a need to track plant additions, purchases, adjustments, sales and retirements at a detailed level.²⁰ But, contrary to NARUC's contention, that is hardly a justification for continued FCC regulation of CPRs. Rather, it demonstrates that the Commission's regulations are superfluous.

Even the Oregon PSC acknowledges that the Commission's CPR rules require excessive detail.²¹ It observes that these rules result in "superfluous data collection" that is "difficult to analyze" and are based on requirements that are "ambiguous and unreasonable".²² Oregon offers detailed analyses of some of the many problems that substantiate its criticism of the CPR rules. In addition to these examples, SBC notes that, as a result of these rules, it was delayed in adding a new switching property record to its list of retirement units. The Commission's review process²³ took nearly a year, thereby delaying SBC's deployment of new switch "models"²⁴ that employed innovative design, purchasing and construction techniques. By creating a layer of

¹⁹ NARUC Comments, at p. 21.

²⁰ The Part 32 USOA rule 32.2000(e)(1)(iii) require, among other things, that companies maintain any financial and cost information not warranting separate disclosure, but which is needed to support regulatory, cost, tax, management and other needs. This rule is redundant. Income tax and property tax authorities demand sufficient accounting detail for their own needs.

²¹ Oregon Comments, at p. 8.

²² The data collected under these rules also are difficult to audit.

²³ 32.2000 (e)(5)(ii) requires that "The company shall submit to the Commission one copy of any proposed changes in its basic property record plan at least 30 days before the effective date of the proposed changes." The Commission extended the 30 days, and the SBC "CPR FID models" process took nearly a year to complete, without modification from the original proposal.

²⁴ The new property unit "CPR FID models", a component of a switch, represents pre-designed combinations of hard-wired switch components. The vendor delivers the combined set of components faster and at significant cost savings. Each unit has a single CPR identifier. The model's components no longer require separate CPR IDs, which also saves the vendor additional time and money, which in turn benefits the ILEC.

unnecessary regulation that impedes deployment of new technology, the CPR rules are inconsistent with the goals of the Act, including, potentially, section 706.

B. Capitalization and Expensing

NARUC states: “CPRs represent the guideline framework for capitalization and expensing procedures. Without CPR rules ILECs could change the procedures depending on financial conditions.”²⁵ This is untrue. The CPRs are only a mechanism for applying capitalization. The Commission has prescribed capitalization thresholds (expense limits) in its Part 32 rules separate from the CPR rules. The Commission has from time to time re-calibrated those thresholds. SBC believes that now is the time for the Commission to release the ILECs from any prescription of capitalization thresholds and allow them to follow GAAP capitalization like the IXC, CLECs and other telecommunications carriers. GAAP requires that companies maintain consistency in established capitalization thresholds, and that valid reasons exist for policy changes. Further, the FCC's audit power will not be tempered by its adoption of GAAP; ILECs will continue to be audited under GAAP even if the Commission eliminates all of its accounting rules.

C. Depreciation

NARUC contends that CPRs provide data for depreciation life and salvage ranges.²⁶ The only context in which that is true is with respect to section 43.43(c)(2) when the price cap carrier is proposing a significant change in the depreciation rate for a class or subclass of accounts. These summaries, however, have proved to be of no value to companies or the Commission; thus, price cap companies should be relieved of the unnecessary regulatory burdens imposed in section 43.43. If that occurs, as it should, NARUC’s argument will be moot. To the extent that such information is needed for business reasons, carriers would capture the requisite data with or without CPR rules.

Moreover, depreciation rules should not be a basis for retaining CPR rules because, as stated in our Joint Comments²⁷, the Commission’s depreciation rules (in section 43.43, as well as section 32.2000 and the

²⁵ NARUC Comments, at p. 22.

²⁶ Id. at p. 20.

²⁷ Joint Comments, at pg. 11.

procedural portions of 32.3000 – 32.3600) no longer have a meaningful purpose for price cap companies and should be eliminated in the federal jurisdiction.²⁸ In doing so, however, the Commission should avoid setting a precedent that could lead to the inequitable result of lost cost recovery. Due to the Commission’s prescribed USOA cost recovery procedural rules, SBC and other ILECs are still depreciating assets that are no longer useful. Thus, if the Commission eliminates its cost recovery procedural rules, as it should, these carriers should be permitted to recover such sunk investment cost as an above-the-line expense in the same manner that the depreciation expense would be reflected if the Commission’s rules were to remain in tact. Since the carriers have invested the capital in these assets to provision regulated services, the recovery of such cost must be recognized in the carrier’s regulated costs to avoid an unconstitutional takings. The Commission should permit a reasonable transition to GAAP depreciation economic lives by allowing an “above the line” amortization of the depreciation reserve deficiencies that have resulted from the Commission’s USOA depreciation procedural rules.

III. ARMIS Reporting Requirements Should Be Eliminated Or Streamlined Across All Carriers.

NARUC and other commenters suggest that states utilize ARMIS reports to compare carriers across their jurisdictions.²⁹ However, when only ILECs provide this detailed data, the picture is incomplete at best. Any such comparison would be more meaningful and easier to accomplish if all carriers had the same reporting requirements. In Phase 2 of this proceeding, the Commission concluded that ARMIS burdens mid-size ILECs and ruled that those carriers no longer had to file the ARMIS 43-03 or 43-04 financial reports.³⁰ Large ILECs are no less burdened by these reports. To the extent data is needed for universal service and pole attachments purposes, the Commission should adopt alternatives to ARMIS that are targeted to those needs.³¹ At a minimum the Commission should eliminate the obsolete equal access reporting items and permit the large ILECs to file a consolidated 43-04 report instead of the 43-01 and 43-03.³² Consistency is also required for

²⁸ Some states (i.e. California and New York) have already allowed economic depreciation in their jurisdictions.

²⁹ NARUC comments at pg. 18; ICC comments at pg. 3

³⁰ Phase 2 Order, at ¶ 194.

³¹ See Joint Comments at pp. 14-18 for a complete discussion of each ARMIS report category.

³² Comments of SBC Communications, Inc., CC Docket No. 80-286, Attachment I, filed July 20, 2001.

meaningful comparison of infrastructure data. SBC concurs with the Wisconsin Commission's observation that infrastructure data should be collected from a "larger universe of carriers rather than only the price-cap companies".³³ However, ARMIS reporting is only required of the ILECs. Therefore, this data should be gathered in the instrument that affords the broadest view of the industry - the Form 477.

Some commenters suggest that Enron's collapse was avoidable if ENRON had ARMIS reporting obligations and claims that ARMIS reporting assures the financial stability of ILECs.³⁴ These assertions are without merit. ARMIS reporting is not the solution to prevent the collapse of a telecommunications carrier or any other company. If this were true, these reporting requirements should apply to all telecommunications carriers, in fact, all companies, regardless of industry or size.

IV. Summary

The Commission should reevaluate the true regulatory need for all of its rules in Part 32 (including the listing of accounts and the detailed accounting procedures) and Part 43 (including ARMIS and depreciation.) The Commission should sunset, at a minimum, the requirements for CPR, depreciation, capitalization and materiality (as well as procedural rules embedded within account definitions) within its proposed three years. However, elimination of several of the procedural rules, like those contained in the USOA, depreciation, capitalization, materiality and CPR rules, will have little, if any, direct impact on reported results. Therefore, at a minimum, these procedural rules should be eliminated immediately. Furthermore, the Commission should reduce its Part 32 accounting regulations and Part 43 reporting regulations at least for price cap companies.

³³ Comments filed by the Public Service Commission of Wisconsin in CC Docket 00-199 on April 4, 2002 ("PSCWi Comments") at p. 7.

³⁴ Comments filed by AT&T in CC Docket No. 00-199 on April 23, 2002 ("AT&T Comments") at p. 2.

Respectfully submitted,

SBC COMMUNICATIONS INC.

By: /s/ Terri Hoskins

Terri Hoskins
Gary L. Phillips
Paul K. Mancini

SBC Telecommunications, Inc.
1401 I Street, NW
Suite 400
Washington, DC 20005
(202) 326-8893 - Tel. No.
(202) 408-8763 – Fax No.

May 7, 2002

Its Attorneys

CERTIFICATE OF SERVICE

I, Regina Ragucci, do hereby certify that on this 7th day of May 2002, Reply Comments of SBC Communications Inc. in CC Docket No. 00-199 and 99-301, were served first class mail - pre-paid postage to the parties attached.

/s/ Regina Ragucci
Regina Ragucci

MICHAEL J. ETTNER
GENERAL SERVICES ADMINISTRATION
1800 F STREET, NW, ROOM 4002
WASHINGTON, DC 20405

MARK C. ROSENBLUM
JUDY SELLO
AT & T CORP.
ROOM 1135L2
295 NORTH MAPLE AVENUE
BASKING RIDGE, NJ 07920

JEFFERY A. MARKS
LATHAM & WATKINS
COUNSEL FOR INDEPENDENT
TELEPHONE &
TELECOMMUNICATIONS ALLIANCE
555 11TH STREET, NW, SUITE 1000
WASHINGTON, DC 20004-2502

MICHAEL J. TRAVIESO
MARYLAND PUBLIC SERVICE
COMMISSION
6 SAINT PAUL STREET
BALTIMORE, MD 21202

JAMES BRADFORD RAMSEY
SHARLA M. BARKLIND
NATIONAL ASSOCIATION OF
REGULATORY
UTILITY COMMISSIONERS
1101 VERMONT AVENUE, SUITE 200
WASHINGTON, DC 20005

R. WILLIAM JOHNSTON
JAMES T. HANNON
SHARON J. DEVINE
QWEST CORP.
1020 19TH STREET, NW, SUITE 700
WASHINGTON, DC 20036

JAY C. KEITHLEY
SPRINT CORP.
401 9TH STREET, NW, SUITE 400
WASHINGTON, DC 20004

LYNDA L. DORR
PUBLIC SERVICE COMMISSION OF
WISCONSIN
610 NORTH WHITNEY WAY
PO BOX 7854
MADISON, WI 53707-5481

LAWRENCE E. SARJEANT
LINDA L. KENT
KEITH TOWNSEND
JOHN W. HUNTER
JULIE E. RONES
UNITED STATES TELECOM
ASSOCIATION
1401 H STREET, NW, SUITE 600
WASHINGTON, DC 20005

ANN H. RAKESTRAW
VERIZON
1320 NORTH COURTHOUSE ROAD
8TH FLOOR
ARLINGTON, VA 22201

ALAN BUZACOTT
WORLD COM INC.
1133 19TH STREET, NW
WASHINGTON, DC 20036

MYRA KAREGIANES
JOHN P. KELLIHER
ILLINOIS COMMERCE
CORPORATION
160 N. LaSALLE, SUITE C-800
CHICAGO, IL 60601

JENNIFER M. GRANHOLM
DAVID A. VOGES
STEVEN D. HUGHEY
HENRY J. BOYNTON
MICHIGAN PUBLIC SERVICE
COMMISSION
6545 MERCANTILE WAY, SUITE 15
LANSING, MI 48911

WILLIAM D. McCARTY
INDIANA UTILITY REGULATORY
COMMISSION
INDIANA GOVERNMENT CENTER
SOUTH
302 WEST WASHINGTON STREET,
SUITE E-306
INDIANAPOLIS, IN 46204

DANIEL L. BRENNER
DAVID L. NICOLL
NATIONAL CABLE & TELEVISION
ASSOCIATION
1724 MASSACHUSETTS AVENUE, NW
WASHINGTON, DC 20036-1903

STEPHEN L. EARNEST
RICHARD M. SBARATTA
BELLSOUTH CORPORATION
675 WEST PEACHTREE STREET, N.E.
SUITE 4300
ATLANTA, GA 30375

CHRISTOPHER J. WILSON
CINCINNATI BELL TELEPHONE
COMPANY
201 EAST FOURTH STREET
ROOM 120-620
CINCINNATI, OH 45202

GREGG C. SAYRE
FRONTIER & CITIZENS INCUMBENT
LOCAL EXCHANGE CARRIERS
180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646-0700

LEONARD A. STEINBERG
ALASKA COMMUNICATIONS
SYSTEMS, INC.
510 L STREET, SUITE 500
ANCHORAGE, AK 99501

KAREN BRINKMAN
NATHANIEL A. VITAN
LATHAM & WATKINS
COUNSEL FOR ACS OF
ANCHORAGE, INC.
555 ELEVENTH STREET, NW, SUITE
1000
WASHINGTON, DC 20004

ROY HEMMINGWAY
LEE BEYER
JOAN SMITH
OREGON PUBLIC UTILITY
COMMISSION
550 CAPITOL STREET, N.E., SUITE 215
SALEM, OR 97301-2551

JOEL H. CHESKIS
COUNSEL FOR OFFICE OF
CONSUMER ADVOCATE (NASUCA)
555 WALNUT STREET, FORUM
PLACE, 5TH FLOOR
HARRISBURG, PA 17101-1823

RURAL UTILITIES SERVICE
1400 INDEPENDENCE AVENUE, SW,
STOP 1530
RURAL UTILITIES SERVICE/USDA
WASHINGTON, DC 20250-1530